

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

ROBERT A. BOWMAN, State Treasurer

STATE TAX COMMISSION

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COMMISSION MEMBERS

WARD G. DEXEL
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TO: Assessing Officers
FROM: State Tax Commission
RE: Act 95, P.A. of 1985
Retroactively Effective as of July 31, 1975

Attached is a copy of Public Act 95 of the Public Acts of 1985.

The Act amends Section 35 of Act 186, P.A. of 1973, Section 205.735, M.C.L., the Tax Tribunal Act.

The Act clarifies the requirements for the timely filing of petitions with the Tribunal.

PUBLIC ACT # 95
Approved 7-10-85

**STATE OF MICHIGAN
83RD LEGISLATURE
REGULAR SESSION OF 1985**

Introduced by Senators Shinkle and Posthumus

ENROLLED SENATE BILL No. 270

AN ACT to amend section 35 of Act No. 186 of the Public Acts of 1973, entitled "An act to create the tax tribunal; to provide for personnel, jurisdiction, functions, practice and procedure; to provide for appeals; and to prescribe the powers and duties of certain state agencies; and to abolish certain boards," as amended by Act No. 163 of the Public Acts of 1983, being section 205.735 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 35 of Act No. 186 of the Public Acts of 1973, as amended by Act No. 163 of the Public Acts of 1983, being section 205.735 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 35. (1) A proceeding before the tribunal shall be original and independent and shall be considered de novo. In the case of an assessment dispute as to the valuation of the property or where an exemption is claimed, the assessment must be protested before the board of review before the tribunal may acquire jurisdiction of the dispute under subsection (2), except as provided by subsection (3) and section 37(5).

(2) The jurisdiction of the tribunal in an assessment dispute shall be invoked by the filing of a written petition by a party in interest, as petitioner, not later than June 30 of the tax year involved. Except in the residential property and small claims division, a written petition shall be considered filed by June 30 of the tax year involved if it has been sent by certified mail on or before June 30 of that tax year. In the residential property and small claims division, a written petition shall be considered filed by June 30 of the tax year involved if it has been postmarked by first class mail or delivered in person on or before June 30 of the tax year involved. All petitions required to be filed or served by a day during which the offices of the tribunal are not open for business shall be filed by the next business day thereafter. In all other matters the jurisdiction of the tribunal shall be invoked by the filing of a written petition by a party in interest, as petitioner, within 30 days after the final decision, ruling, determination, or order which the petitioner seeks to review. An appeal of a contested tax bill shall be made within 60 days after mailing by the assessment district treasurer and the appeal shall be limited solely to correcting arithmetic errors or mistakes and shall not be a basis of appeal as to disputes of valuation of the property, its exempt status, or the equalized value resulting from equalization of its assessment by the county board of commissioners or the state tax commission. Service of the petition on the respondent shall be by certified mail. In the case of an assessment dispute this service shall be mailed to the assessor of that governmental unit if the respondent is the local governmental unit. Except for petitions filed under chapter 6, a copy of the petition shall also be sent to the secretary of the school board in the local school district in which the property is located and any county which may be affected.

(3) If a proceeding over which the residential property and small claims division of the tribunal had jurisdiction was held on or after the last day of the meetings of board of review in 1983 and July 24, 1983, and the petitioner did not amend his or her petition to include an assessment dispute with respect to assessments upon which taxes that become a lien in 1983 are levied, the jurisdiction of the tribunal in an assessment dispute concerning assessments upon which taxes that become a lien in 1983 are levied shall be invoked by filing of a written petition by a party in interest before August 24, 1983.

(4) The petition or answer may be amended at any time by leave of the tribunal and in compliance with its rules. If a tax was paid while the determination of the right thereto is pending before the tribunal, the taxpayer may amend his or her petition to seek refund of the tax.

(5) A person or legal entity may appear before the tribunal in his or her own behalf, or may be represented by an attorney or by any other person as the appellant may choose.

Section 2. This amendatory act, which codifies the petition filing provisions of Rule 201 and Rule 620 of the Michigan tax tribunal, being R 205.1201 and R 205.1620 of the Michigan Administrative Code, is curative in nature and shall be retroactively effective from July 31, 1975.

This act is ordered to take immediate effect.

William C. Londer

Secretary of the Senate.

Daniel H. Evans

Clerk of the House of Representatives.

Approved

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Governor.